

FORM **F-65(MS-45)**
(7-27-2004)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION



NEW HAMPSHIRE ANNUAL COUNTY FINANCIAL REPORT

GOVERNMENTS DIVISION USE ONLY

**PLEASE
RETURN
COMPLETED
FORM TO**

**State of New Hampshire
Department of Revenue Administration
Community Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397**

GENERAL FUND – Revenues and expenditures for the period – *Specify* ↗

January 1, 200____ to December 31, 200____

OR

July 1, 200____ to June 30, 200____

MAILING ADDRESS	Number and street			Telephone		
				Area code	Number	Extension
	Town	State	ZIP Code	FAX		
				Area code	Number	

REV Rule 2208.02 (a) The form F-65(MS-45) shall be used by the county clerk to report the financial status of the county to each member of the county convention, to the chairman of the board of selectmen in each town and the mayor of each city within the county, to the secretary of State, and to the commissioner of the department of revenue administration.

WHEN TO FILE

March 1st — For counties reporting on **calendar year basis**.

Sept. 1st — For counties reporting on **optional year basis**.

CERTIFICATION



This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. — *Please sign in ink.*

Signature of Clerk of Board of Commissioners

County

Date

Part I		GENERAL FUND BALANCE SHEET					
Acct. No.	ASSETS	Amount	Acct. No.	LIABILITIES AND FUND EQUITY	Amount		
1010	Cash and equivalents			Liabilities			
1030	Investments		2020	Accounts payable			
1080	Taxes receivable (unincorporated places)		2030	Compensated absences payable			
1081	Municipal assessments receivable		2060	Contracts payable			
1110	Tax liens receivable (unincorporated)		2070	Due to other governments			
1150	Accounts receivable		2080	Due to other funds			
1260	Due from other governments		2230	Notes payable — Current			
1310	Due from other funds		2250	Bonds payable — Current			
1410	Inventory			Other liabilities – <i>Specify</i> ↘			
1430	Prepaid items — <i>Specify</i> ↘						
				TOTAL liabilities —————→	\$		
				Fund equity			
1700	Other assets — <i>Specify</i> ↘		2440	Reserve for encumbrances			
			2490	Reserve for special purposes			
			2530	Unreserved fund balance			
				Total fund equity —————→	\$		
	TOTAL ASSETS —————→	\$		TOTAL LIABILITIES AND FUND EQUITY —————→	\$		
NOTE Include in the schedules below the value of all county property and long-term debt NOT in the Balance Sheet above.							
Acct. No.	FIXED ASSET GROUP OF ACCOUNTS	Debit	Credit	Acct. No.	LONG-TERM DEBT GROUP OF ACCOUNTS	Debit	Credit
1610	Land and improvements			1810	Bond proceeds not used		
1620	Buildings			1820	Amount to be provided for retirement of long-term debt		
1640	Machinery, vehicles, and equipment			2310	Notes and bonds payable, long-term		
1650	Construction in progress			2390	Other long-term liabilities		
1690	Accumulated depreciation						
2800	Investment in general fixed assets						
	TOTAL —————→	\$	\$		TOTAL —————→	\$	\$

Part I GENERAL FUND — Continued					
Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount	Acct. No.	SOURCES OF REVENUES AND CREDITS	Amount
3110	3100 Assessments/Taxes Property taxes (Unincorporated places)	T01	3401	3400 Charges for services (General fund) Sheriff's department	A89
3111	Municipal assessment	T01	3402	Register of deeds	A89
3120	Land use change tax (Unincorporated)	T01	3403	Corrections	A89
3180	Resident tax (Unincorporated places)	T01	3406	Cooperative extension	A89
3185	Yield tax (Unincorporated places)	T01	3407	Maintenance department	A89
3186	Payments in lieu of tax (Unincorporated)	U99		Other — <i>Specify</i>	A89
3187	Payments in lieu of tax	U99	340_	Other — <i>Specify</i>	A89
31__	Other — <i>Specify</i>	U99	340_		
2.		U99		3500 Revenue from miscellaneous sources — <i>Specify</i>	U99
32__	Revenue from licenses, permits, and fees — <i>Specify</i>	T99	350_		U99
3319	3300 Revenue from Federal Government Federal grants and reimbursements	B89	350_		U99
3351	3350 Revenue from the State of New Hampshire Shared revenue (unincorporated places)	C30	350_		U99
3352	Incentive funds	C30	3912	3900 Other financial sources Transfers from special revenue fund	
3354	Water pollution grants	C89	3913	Transfers from capital project fund	
33__	Other — <i>Specify</i>	C89	3914	Transfers from proprietary fund	
44__	Welfare (including Medicaid)	C79	3915	Transfers from capital reserve	
3379	3370 Revenue from other governments Intergovernmental revenues	D89	3916	Transfers from trust and agency fund	
			3934	Proceeds from long-term notes/bonds	
Please continue in next column. 			TOTAL REVENUES 		\$

Part I		GENERAL FUND — Continued		
Acct. No.	EXPENDITURES	Total expenditure (a)	Equipment and land purchases (b)	Construction (c)
	4100 General government	E29	G29	F29
4110	County convention costs			
4120	Judicial	E25	G25	F25
4122	Jury costs	E25	G25	F25
4123	County Attorney's Office	E25	G25	F25
4124	Victim Witness Advocacy Program	E25	G25	F25
4130	Executive	E29	G29	F29
4150	Financial administration	E23	G23	F23
4155	Personnel administration	E29	G29	F29
4192	Medical examiner	E62	G62	F62
4193	Register of deeds	E29	G29	F29
4194	Government building maintenance	E31	G31	F31
4196	Insurance not otherwise allocated	E89	G89	F89
4198	Contingency			
41__	Other — <i>Specify</i>	E89	G89	F89
41__	Other — <i>Specify</i>	E89	G89	F89
	4200 Public safety and corrections	E62	G62	F62
4211	Sheriff's department			
4212	Temporary custody of prisoners	E62	G62	F62
4214	Sheriff's Support services	E62	G62	F62
4219	Other public safety	E89	G89	F89
4230	Correction	E05	G05	F05
4235	Adult probation and parole	E05	G05	F05
	4400 County nursing home	E79	G79	F79
4411	Administration			
4412	Operating expense	E79	G79	F79
4439	Other health	E32	G32	F32
SUBTOTAL all expenditures →		\$	\$	\$

Please continue with Expenditures on next page.

Part I		GENERAL FUND — Continued		
Acct. No.	EXPENDITURES	Total expenditure (a)	Equipment and land purchases (b)	Construction (c)
	SUBTOTAL all expenditures — Enter figures from page 4. →			
	4440 Human services	E79	G79	F79
4441	Administration			
4442	Direct assistance	E67		
4442	Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.)	E68		
4443	Board and care of children	E79	G79	F79
444 __	Other — <i>Specify</i>	E89	G89	F89
444 __	Other — <i>Specify</i>	E89	G89	F89
	4610 Cooperative extension services	E59	G59	F59
4611	Administration			
4619	Other conservation	E59	G59	F59
	4700 Debt service			
4711	Principal, long-term bonds and notes			
4721	Interest, long-term bonds and notes	I89		
4723	Interest on revenue anticipation notes	I89		
4790	Other debt service	E23		
4800	Intergovernmental transfers			
490 __	Capital outlay — Specify		G89	F89
491 __	Transfers to — Specify			
491 __	<i>Specify</i>			
491 __	<i>Specify</i>			
GRAND TOTAL ALL EXPENDITURES →		\$	\$	\$

Part II SCHEDULE OF LONG-TERM INDEBTEDNESS

The amount of outstanding long-term indebtedness must be reported as of the end of the county fiscal year.

Schedule of long-term indebtedness as of Fiscal Year ending _____						Month	Day	Year
Long-term bonds/notes outstanding <i>List each issue separately</i> (a)	Purpose of issue — <i>Mark (X) appropriate column</i> (b)					Amount (c)		
	Hospital bonds	Court house	Farm	Corrections	Other			
1. _____								
2. _____								
3. _____								
4. _____								
5. _____								
6. _____								
7. _____								
8. Total long-term bonds/notes outstanding end of fiscal year _____						\$		

Part III RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

	Amount
1. Outstanding debt — Beginning of fiscal year	
2. New debt created during the fiscal year	
a. Long-term notes issued	
b. Bonds issued	
3. TOTAL — Sum of lines 2a and 2b _____	\$
4. TOTAL — Sum of lines 1 and 3 _____	\$
5. Debt retirement during fiscal year	
a. Long-term notes paid	
b. Bonds paid	
6. TOTAL — Sum of lines 5a and 5b _____	\$
7. TOTAL outstanding debt — End of fiscal year Line 4 less line 6 _____	\$

Part IV

SUMMARY OF REVENUES FOR ALL OTHER FUNDS

Report period — *Specify* ☒

January 1, 200___ to December 31, 200___ OR July 1, 200___ to June 30, 200___

	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
A. REVENUE (BY SOURCE)	T01	T01	T01	
1. Revenue from taxes/assessments	T99	T99	T99	
2. Revenue from licenses, fees, etc.	B89	B89	B89	
3. Revenue from Federal Government direct	C89	C89	C89	
4. Revenue from State of New Hampshire	D89	D89	D89	
5. Revenue from other government	A89	A89	A89	
6. Revenue from charges for service — <i>Specify</i>				
a. _____	A89	A89	A89	
b. _____	A89	A89	A89	
c. _____	A89	A89	A89	
d. _____				
7. Revenue from miscellaneous sources — <i>Specify</i>	U99	U99	U99	
a. _____	U99	U99	U99	
b. _____				
8. Interfund operating transfers in				
9. Proceeds from long-term notes/bonds				
10. TOTAL REVENUE AND OTHER SOURCES —————→	\$	\$	\$	\$

CONTINUE WITH PART B ON THE NEXT PAGE.

Part IV SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS — Continued

Report period — Specify ☒ Z

January 1, 200___ to December 31, 200___ OR July 1, 200___ to June 30, 200___

B. EXPENDITURE (BY FUNCTION)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. Maintenance of government buildings	F31	E31	E31	
2. Public safety	F89	E89	E89	
3. Corrections	F05	E05	E05	
4. County nursing home	F79	E79	E79	
5. Human services	F79	E79	E79	
6. Cooperative extension services	F59	E59	E59	
7. Other — Specify	F89	E89	E89	
a.				
b.				
8. Capital outlay	F89	F89	F89	
9. Depreciation/Amortization				
10. Debt service	E23	E23	E23	
11. Interfund operating transfers out				
12. Intergovernmental transfers				
13. TOTAL EXPENDITURES	\$	\$	\$	\$

Remarks

Part V BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS						
As of — Specify <u>✓</u>						
December 31, 200_____ OR June 30, 200_____						
A. ASSETS	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds		
				Enterprise (c)	Internal service (d)	
1. Current assets						
a. Cash and equivalents	1010					
b. Investments	1030					
c. Accounts receivable	1150					
d. Due from other government	1260					
e. Due from other funds	1310					
f. Other — Specify	14_____					
2. Fixed assets						
a. Land and improvements	1610					
b. Buildings	1620					
c. Machinery, vehicles, equipment	1640					
d. Construction in progress	1650					
e. Accumulated depreciation	1690					
f. Other assets	1700					
3. TOTAL ASSETS —————→	XXXXX	\$	\$	\$	\$	

CONTINUE WITH PART B ON THE NEXT PAGE.

<div> <div>Part V</div> <div>BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS — Continued</div> </div>						
<div> <div>As of — Specify <input checked="" type="checkbox"/></div> <div>December 31, 200</div> <div>OR</div> <div>June 30, 200</div> </div>						
B. LIABILITIES AND FUND EQUITY	Acct. No.	Capital projects (a)	Special revenue (b)	Proprietary funds		
				Enterprise (c)	Internal service (d)	
1. Liabilities						
a. Accounts payable	2020					
b. Compensated absences	2030					
c. Contracts payable	2060					
d. Due to other government	2070					
e. Due to other funds	2080					
f. Other — Specify						
(1)	2					
(2)	2					
(3)	2					
g. TOTAL liabilities — Sum of lines a through f(3)		\$	\$	\$	\$	\$
2. Fund equity/Capital						
a. Reserve-encumbrances	2440					
b. Reserve — Special purpose	2490					
c. Unreserved fund balance	2530					
d. County contributed capital	2610					
e. Other contributed capital	2620					
f. Retained earnings	2790					
g. TOTAL fund equity — Sum of lines a through f		\$	\$	\$	\$	\$
3. TOTAL LIABILITIES AND FUND EQUITY						
Sum of lines 1g and 2g		\$	\$	\$	\$	\$

Part VI SUPPLEMENTAL INFORMATION WORKSHEET**A. INTERGOVERNMENTAL EXPENDITURES**

Report payments made to the State or other local governments **on reimbursement or cost-sharing basis**. Do not include these expenditures in part IV.

Purpose (a)	Account No. (b)	Amount paid to other local governments (c)
Cooperative extension services	4610	M59 \$
Cities – Towns	4199	M89
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Welfare		L79 \$
All other purposes	4199	L89

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year	
		Issued (c)	Retired (d)	General obligations (e)	Revenue bonds (f)
All debt	19X	29X	39X	41X	44X

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your county before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of county employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid

Z00

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at par value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year <i>Omit cents</i> (b)
Sinking funds – Reserves held for redemption of long-term debt	W01
Bond funds – Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds	W61

CENSUS USE ONLY**PLEASE BE SURE YOU HAVE COMPLETED SECTION VI**